

**Amendments to the Claims:**

This listing of claims will replace all prior versions and listings of the claims in the above-captioned patent application:

**Listing of Claims:**

Claims 1-26 (canceled)

Claim 27 (new):     A semiconductor device comprising:

    a layer with low electrical resistance;

    a semiconductive substrate region on the layer with low electrical resistance, the semiconductive substrate region providing a current path when the semiconductor device is ON and being depleted when the semiconductor device is OFF, the semiconductive substrate region comprising regions of a first conductivity type and regions of a second conductivity type, and the regions of the first conductivity type and the regions of the second conductivity type being arranged alternately with each other;

    a first major surface above the surface of the semiconductive substrate region; and

    a second major surface on the back surface of the layer with low electrical resistance, wherein a net impurity concentration distribution within at least one of the regions of the first conductivity type and the regions of the second conductivity type along a direction crossing the first major surface and the second major surface peaks approximately at the first major surface.

Claim 28 (new):     A semiconductor device according to Claim 27, wherein the net impurity concentration distribution peaks approximately at the first major surface is higher than that of the region of the corresponding conductivity type of the semiconductive substrate region.